

CONFIDENTIAL 19 September 1962

MEMORANDUM FOR: Chiefs of Support, Administrative Officers,
and/or Budget and Fiscal Officers

SUBJECT : Machine Tabulation of Advance Accounts -

25X1A

Acct. No. 142.1 - Advances [REDACTED]

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Acct. No. 142.2 - Advances to Projects - [REDACTED]

Acct. No. 144.1 - Advances to Agency Personnel - Regular Rolls

Acct. No. 144.2 - Advances to Agency Personnel - Special Rolls

GENERAL

1. Concerted action has been adopted by the Agency to reduce to a minimum the number of delinquent advance account balances for both employees and projects. Consistent with this objective, certain internal changes have been made with respect to the processing and reporting of these advances for purposes of reducing the administrative work load necessary in monitoring such advances.

MACHINE TABULATIONS

2. Every effort is being made to provide you with the most current machine tabulations possible indicating the status of employee and project advance accounts. Accordingly, certain changes have been made in the frequency and format of the machine tabulations. As of 31 August 1962, and each quarter thereafter, you will be furnished listings by General Ledger Account number, employee and project account number, arranged in appropriate sequence for all advances open at the end of the quarter as well as those advances settled in the last month of the quarter. The listing will be prepared with one account per page.

3. In addition to the quarterly listing, a daily statement (listing) of advances will be provided for each account in which any activity has been recorded on the preceding day. Each account having activity will be reprinted each day in its entirety even though it represents a zero balance account.

4. The quarterly and daily tabulations will be furnished each component in two copies.

a. Quarterly Tabulation

One copy of the quarterly tabulation should be used by the Budget and Fiscal Officer as the master file in administering the advance accounts. It is suggested

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The second copy be separated and distributed to the operating officials and approving officers responsible for monitoring the employee and project activities or operations.

b. Daily Tabulation

One copy of the daily tabulation should be inserted in the appropriate place in the master file maintained by the BF Officer (the page it supersedes should be removed if one exists) and the second copy forwarded to the responsible individual or office.

On receipt of the new quarterly tabulation, the old quarterly tabulation should be destroyed.

5. To provide you with more timely information, the format of the quarterly and daily tabulation will contain a single set of debit and credit entries in lieu of the previous tabulation reflecting separate columns for debits and credits less than 60 days delinquent and those over 60 days delinquent. Identification of delinquent accounts can be accomplished by reference to the due date established for the advance.

VERIFICATION OF ACCOUNTS

6. Upon receipt of the quarterly and daily tabulations, each Budget and Fiscal Officer should review the listings and notify the Finance Division immediately concerning any discrepancies including the following:

- a. Personnel on PCS assignment for which accountability should be transferred to field installations for settlement. (Include post of assignment).
- b. Personnel transferred to a new component (Include name of new component).
- c. Accounts for personnel and projects not under the jurisdiction of your component.
- d. Accounting transactions which the operating component feels requires further explanation, clarification, or adjustment because of erroneous coding, etc.
- e. Unrealistic or incorrect due dates.

7. In situations of the type related in 6 a. thru d. above, one copy of the daily account tabulation should be returned to the Finance Division immediately bearing a complete explanation as to appropriate action, signed by the Budget and Fiscal Officer or his designated representative. Remedial action will be initiated by the Finance Division.

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Requests to change due dates must be justified by memorandum and approved by an authorized approving officer.

8. Each month in connection with accounts which are delinquent in excess of 60 days, the Finance Division will transmit a memorandum requesting positive action to settle the account. In connection with employee and agent advances, the memorandum will be accompanied by "Statements of Account", for those employees having outstanding balances which are over 60 days delinquent indicating the date payroll deductions will be made effective in the event liquidation is not made as of a stated settlement date.

OBLIGATION REFERENCE NUMBER

9. An important element in the machine tabulation of advance accounts is the obligation reference number. The use of a specific number for advances and subsequent accountings provide a means of grouping related debits and credits and determining the balance outstanding for a specific advance or operation. After the close of a month when the debits and credits for a specific reference number are equal (zero out) all related entries are removed from the account by machine methods. It is important, therefore, that correct travel order numbers and other obligation reference numbers be assigned for each advance and accounting. When an obligation reference number is incorrect, it is necessary to reverse the complete line entry bearing the incorrect number and reprocess under the correct number.

10. General or specific information concerning clarification or explanation of an account can be obtained by a visit to the Finance Division or by telephone.


Chief, Finance Division

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